

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
M S D Southwest Allen County Schools (125)

M S D Southwest Allen County Schools (125)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$20,992,691	\$20,939,138	\$21,271,883	\$21,238,659	0%	0%
Group Health Insurance (222)	\$2,854,972	\$2,870,738	\$2,986,664	\$3,163,456	3%	6%
Noncertified Salaries (120)	\$2,528,269	\$2,381,991	\$2,309,082	\$2,276,811	-3%	-1%
Social Security-Certified Employee Retirement (212)	\$1,554,904	\$1,546,353	\$1,573,026	\$1,571,539	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,192,478	\$1,263,133	\$1,322,806	\$1,431,354	5%	8%
Operational Supplies (611)	\$611,857	\$569,030	\$636,162	\$558,015	-2%	-12%
Severance/Early Retirement Pay (213)	\$603,162	\$487,039	\$531,212	\$465,617	-6%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$384,035	\$394,687	\$403,862	\$408,165	2%	1%
Licensed Employees Temporary Salaries (135)	\$525,389	\$385,078	\$352,140	\$338,677	-10%	-4%
Textbooks (630)	\$51,901	\$551,907	\$78,363	\$275,418	52%	251%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$284,303	\$268,009	\$264,080	\$229,605	-5%	-13%
Transfer Tuition to Other School Corporations Within the State (561)	\$316,192	\$217,511	\$203,691	\$210,403	-10%	3%
Social Security-Noncertified Employee Retirement (211)	\$211,296	\$190,411	\$173,874	\$172,627	-5%	-1%
Equipment (730)	\$55,390	\$71,603	\$99,646	\$110,220	19%	11%
Travel (580)	\$137,053	\$140,473	\$214,535	\$109,988	-5%	-49%
Public Employees Retirement Fund (214)	\$114,290	\$100,269	\$99,050	\$105,087	-2%	6%
Workers Compensation Insurance (225)	\$114,005	\$91,095	\$75,321	\$94,514	-5%	25%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$268,281	\$174,837	\$102,574	\$71,236	-28%	-31%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$98,989	\$59,997	N/A	-39%
Library Books (640)	\$60,615	\$48,609	\$47,910	\$52,035	-4%	9%
Miscellaneous Objects (876 to 899)	\$16,672	\$14,467	\$20,456	\$46,762	29%	129%
Other Purchased Professional and Technical Services (319)	\$31,370	\$13,913	\$21,875	\$35,886	3%	64%
Group Life Insurance (221)	\$46,783	\$35,824	\$32,099	\$31,545	-9%	-2%
Nonlicensed Employees Temporary Salaries (136)	\$98	\$1,541	\$410	\$27,007	307%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$50,369	\$42,193	\$60,841	\$24,403	-17%	-60%
Purchased Property Services; Rentals (440)	\$5,734	\$15,360	\$17,447	\$16,074	29%	-8%
Unemployment compensation (230)	\$13,143	\$16,719	\$0	\$7,289	-14%	N/A
Connectivity (744)	\$5,310	\$7,080	\$7,080	\$7,131	8%	1%
Seldom or Non-Recurring Purchases (873)	\$2,791	\$3,754	\$5,930	\$5,900	21%	-1%
Stipends (131)	\$0	\$0	\$0	\$3,669	N/A	N/A
Dues and Fees (810)	\$1,104	\$1,682	\$904	\$2,437	22%	170%
Purchased Property Services; Repairs and Maintenance Services (430)	\$2,207	\$834	\$1,897	\$2,003	-2%	6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$1,893	N/A	N/A
Printing and Binding (550)	\$1,572	\$871	\$0	\$1,063	-9%	N/A
Purchased Professional and Technical Pupil Services (313)	\$1,000	\$0	\$0	\$0	-100%	N/A

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Purchased Professional and Technical Instruction Services (311)	\$1,932	\$214	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$459	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$33,041,628	\$32,846,363	\$33,013,808	\$33,156,484	0%	0%
Student Instructional Support						
Certified Salaries (110)	\$3,532,429	\$3,653,515	\$3,569,173	\$3,648,279	1%	2%
Noncertified Salaries (120)	\$1,386,423	\$1,409,661	\$1,394,856	\$1,387,660	0%	-1%
Group Health Insurance (222)	\$658,381	\$663,465	\$671,421	\$686,609	1%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$275,866	\$285,339	\$298,075	\$318,636	4%	7%
Social Security-Certified Employee Retirement (212)	\$258,792	\$269,569	\$264,335	\$270,896	1%	2%
Public Employees Retirement Fund (214)	\$134,796	\$147,755	\$155,114	\$165,482	5%	7%
Severance/Early Retirement Pay (213)	\$133,127	\$95,702	\$193,783	\$143,691	2%	-26%
Social Security-Noncertified Employee Retirement (211)	\$103,977	\$104,445	\$102,918	\$102,569	0%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$89,941	\$91,090	\$97,253	\$101,468	3%	4%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$43,953	\$7,194	\$55,151	\$55,660	6%	1%
Travel (580)	\$36,823	\$36,601	\$35,314	\$34,748	-1%	-2%
Operational Supplies (611)	\$33,526	\$41,546	\$39,560	\$20,157	-12%	-49%
Terminal Leave (125)	\$0	\$0	\$3,250	\$17,803	N/A	448%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$30,603	\$30,001	\$23,343	\$17,151	-13%	-27%
Miscellaneous Objects (876 to 899)	\$17,138	\$3,097	\$3,037	\$13,974	-5%	360%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$12,353	N/A	N/A
Group Life Insurance (221)	\$14,457	\$10,529	\$10,708	\$11,142	-6%	4%
Pre-2008 object code - temporary salaries (header) (130)	\$23,472	\$16,783	\$25,412	\$10,223	-19%	-60%
Seldom or Non-Recurring Purchases (873)	\$6,273	\$6,370	\$6,300	\$8,402	8%	33%
Equipment (730)	\$23,232	\$7,067	\$5,966	\$5,989	-29%	0%
Other Employee Benefits (241 to 290)	\$18,225	\$10,935	\$18,225	\$3,645	-33%	-80%
Workers Compensation Insurance (225)	\$2,696	\$3,117	\$2,637	\$3,080	3%	17%
Licensed Employees Temporary Salaries (135)	\$0	\$5,727	\$558	\$0	N/A	-100%
Unemployment compensation (230)	\$241	\$7,410	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$6,824,371	\$6,906,919	\$6,976,390	\$7,039,616	1%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$4,961,821	\$4,942,573	\$5,048,520	\$5,045,500	0%	0%
Light and Power - Other than Heating and Cooling (625)	\$1,406,386	\$1,387,322	\$1,411,828	\$1,426,305	0%	1%
Food Purchases (614)	\$0	\$1,317,844	\$1,347,356	\$1,304,072	N/A	-3%
Group Health Insurance (222)	\$997,030	\$982,347	\$1,050,078	\$1,091,718	2%	4%

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M S D Southwest Allen County Schools (125)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Certified Salaries (110)	\$725,664	\$753,837	\$791,226	\$834,299	4%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$510,693	\$700,291	\$622,970	\$707,533	8%	14%
Public Employees Retirement Fund (214)	\$483,332	\$519,661	\$578,727	\$603,356	6%	4%
Operational Supplies (611)	\$1,646,524	\$481,689	\$541,758	\$502,151	-26%	-7%
Heating and Cooling for Buildings - Gas (622)	\$394,641	\$298,093	\$318,506	\$407,281	1%	28%
Social Security-Noncertified Employee Retirement (211)	\$384,862	\$378,103	\$385,462	\$383,496	0%	-1%
Gasoline and Lubricants (613)	\$283,546	\$378,150	\$322,120	\$364,141	6%	13%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$276,692	\$252,532	\$295,872	\$322,520	4%	9%
Purchased Property Services; Rentals (440)	\$179,413	\$205,915	\$181,184	\$204,648	3%	13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$161,993	\$166,076	\$178,508	\$180,520	3%	1%
Other General Supplies (615, 660 to 689)	\$155,218	\$166,857	\$146,776	\$159,210	1%	8%
Other Purchased Professional and Technical Services (319)	\$175,159	\$95,856	\$141,891	\$148,196	-4%	4%
Utility Services Water and Sewage (411)	\$137,872	\$163,855	\$133,962	\$135,761	0%	1%
Vehicles (731)	\$106,594	\$0	\$717,645	\$117,096	2%	-84%
Severance/Early Retirement Pay (213)	\$172,412	\$99,366	\$119,061	\$109,916	-11%	-8%
Purchased Professional and Technical Board of Education Services (318)	\$98,217	\$102,433	\$67,029	\$104,285	2%	56%
Workers Compensation Insurance (225)	\$79,416	\$62,412	\$51,616	\$64,746	-5%	25%
Social Security-Certified Employee Retirement (212)	\$35,905	\$42,002	\$46,860	\$53,708	11%	15%
Utility Services Removal of Refuse and Garbage (412)	\$75,187	\$52,528	\$50,652	\$53,236	-8%	5%
Travel (580)	\$23,691	\$43,980	\$37,627	\$52,137	22%	39%
Equipment (730)	\$47,238	\$91,502	\$75,307	\$48,896	1%	-35%
Teacher Retirement Fund, After 7-1-95 (216)	\$32,261	\$34,620	\$39,814	\$46,699	10%	17%
Tires and Repairs (612)	\$31,168	\$37,841	\$30,269	\$30,780	0%	2%
Overtime Salaries (140)	\$37,011	\$28,234	\$25,608	\$27,042	-8%	6%
Pre-2008 object code - temporary salaries (header) (130)	\$70,812	\$65,306	\$39,369	\$24,151	-24%	-39%
Postage and Postage Machine Rental (532)	\$26,090	\$4,174	\$13,320	\$24,089	-2%	81%
Telephone (531)	\$32,804	\$19,965	\$19,773	\$17,926	-14%	-9%
Board Members Compensation (115)	\$16,370	\$16,710	\$16,885	\$17,380	2%	3%
Technology Related Professional Development (748)	\$2,824	\$9,046	\$6,573	\$16,699	56%	154%
Dues and Fees (810)	\$0	\$23,394	\$17,369	\$15,607	N/A	-10%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$14,541	N/A	N/A
Group Life Insurance (221)	\$14,106	\$13,688	\$14,110	\$14,327	0%	2%
Bank Service Charges (871)	\$8,153	\$14,344	\$7,847	\$14,007	14%	79%
Miscellaneous Objects (876 to 899)	\$34,597	\$7,407	\$9,919	\$13,303	-21%	34%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,103	\$8,945	\$9,414	\$10,255	6%	9%
Library Books (640)	\$19,670	\$6,427	\$11,719	\$9,951	-16%	-15%

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Periodicals (650)	\$2,793	\$3,778	\$5,742	\$9,105	34%	59%
Terminal Leave (125)	\$0	\$0	\$3,302	\$8,690	N/A	163%
Other Purchased Services (593)	\$6,500	\$7,241	\$9,672	\$7,152	2%	-26%
Other Communication Services (533 to 539)	\$0	\$764	\$2,104	\$4,075	N/A	94%
Purchased Professional and Technical Staff Services (314)	\$3,468	\$3,443	\$2,917	\$3,232	-2%	11%
Unemployment compensation (230)	\$18,021	\$8,573	\$0	\$1,740	-44%	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$825	\$7,061	\$1,517	N/A	-79%
Printing and Binding (550)	\$19,697	\$330	\$1,797	\$927	-53%	-48%
Advertising (540)	\$2,478	\$1,549	\$1,739	\$623	-29%	-64%
Overhead and Operational Total	\$13,906,432	\$14,001,827	\$14,958,863	\$14,758,543	1%	-1%
Nonoperational						
Redemption of Principal (831)	\$8,437,345	\$8,380,000	\$7,080,000	\$9,655,000	3%	36%
Improvements Other Than Buildings (715)	\$507,224	\$482,306	\$362,175	\$2,782,695	53%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$866,552	\$869,605	\$303,986	\$1,171,162	8%	285%
Computer Hardware (741)	\$841,734	\$623,182	\$952,737	\$1,051,214	6%	10%
Interest on Bonds or Notes (832)	\$3,471,326	\$2,257,355	\$1,893,925	\$967,878	-27%	-49%
Noncertified Salaries (120)	\$600,960	\$684,390	\$725,619	\$725,615	5%	0%
Other Purchased Professional and Technical Services (319)	\$114,851	\$69,441	\$237,033	\$717,119	58%	203%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$463,402	\$550,138	\$291,781	\$571,467	5%	96%
Purchased Property Services; Construction Services (450)	\$417,940	\$304,144	\$339,528	\$472,601	3%	39%
Equipment (730)	\$214,868	\$212,836	\$185,375	\$251,171	4%	35%
Seldom or Non-Recurring Purchases (873)	\$0	\$36,065	\$285,497	\$210,796	N/A	-26%
Connectivity (744)	\$535,828	\$438,612	\$105,582	\$174,985	-24%	66%
Social Security-Certified Employee Retirement (212)	\$21,882	\$37,182	\$30,299	\$30,176	8%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,587	\$24,762	\$26,483	\$27,379	12%	3%
Social Security-Noncertified Employee Retirement (211)	\$23,529	\$23,522	\$24,644	\$24,777	1%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$9,798	\$12,473	\$2,000	\$24,397	26%	> 500%
Distance Learning Equipment (742)	\$39,486	\$36,210	\$42,020	\$23,110	-13%	-45%
Buildings (720)	\$205,431	\$394,569	\$0	\$17,544	-46%	N/A
Food Purchases (614)	\$10,634	\$10,673	\$11,819	\$12,845	5%	9%
Advertising (540)	\$18,999	\$29,951	\$4,224	\$6,090	-25%	44%
Operational Supplies (611)	\$3,556	\$7,260	\$6,386	\$5,906	14%	-8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,622	\$4,296	\$4,364	\$3,975	2%	-9%
Bank Service Charges (871)	\$2,120	\$3,109	\$1,060	\$3,710	15%	250%
Public Employees Retirement Fund (214)	\$2,381	\$2,469	\$2,678	\$2,580	2%	-4%

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Miscellaneous Objects (876 to 899)	\$5,933	\$4,824	\$3,467	\$1,818	-26%	-48%
Travel (580)	\$1,454	\$1,067	\$1,085	\$1,045	-8%	-4%
Severance/Early Retirement Pay (213)	\$640	\$587	\$700	\$657	1%	-6%
Other Purchased Services (593)	\$63	\$12	\$1,093	\$409	60%	-63%
Wireless Equipment (743)	\$41,401	\$50,000	\$0	\$0	-100%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,071	\$2,990	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$27,792	\$17,382	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$435	\$262	\$0	\$0	-100%	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$34,564	\$0	N/A	-100%
Unemployment compensation (230)	\$792	\$108	\$0	-\$59	N/A	N/A
Nonoperational Total	\$16,913,636	\$15,571,780	\$12,960,124	\$18,938,063	3%	46%
Grand Total	\$70,686,066	\$69,326,888	\$67,909,185	\$73,892,706	1%	9%